61A202 (10-02) Commonwealth of Kentucky REVENUE CABINET

OFFICE USE ONLY PMD = GNC # C

2003 PUBLIC SERVICE COMPANY PROPERTY TAX RETURN FOR RAILROAD CAR LINE

For Year Ending December 31, 2002

File by April 30, 2003 with:

Department of Property Valuation Public Service Branch 200 Fair Oaks Lane, Fourth Floor Station 32 Frankfort, Kentucky 40620 (502) 564-8175

(Office use only) Place current taxpayer mailing label here. DO NOT DISTURB EXISTING LABEL INFORMATION						Kentucky Revised Statute 136.120 grants the Revenue Cabinet the authority to value and assess all of the property of any person or business performing any public service, including railroad car line companies which operate any kind of railroad car in or through Kentucky including, but not limited to, flat, tank, refrigerator, passenger, sleeping, freight or similar type car. This return must be filed on or before April 30 of each year, covering the movement of cars in Kentucky during the preceding calendar year. The Department of Property Valuation will determine the value					
						of rolling stock of each company allocable to Kentucky, based on 100 percent of fair cash value, and notify the taxpayer of					
Complete items A–F and PART I through PART III below.					assessm	ent. A taxpavei	r mav regu	est a 30-day extension uested before the due			
A. Taxpayer I				dat	te of the t	ax return (KRS	S 136.130).	All late filings will be			
B. Taxpayer Central Office Address						subject to a minimum penalty of 10 percent of the total taxes due. The penalty for failure to file is 20 percent of the total taxes due (KRS 132.290). Furthermore, anyone who willfully fails to file shall be fined \$1,000, and \$50 for each day after April 30 (KRS 136.990). F. (Complete if different from items A–B)					
C. Telephone () Fax No. ()						For agents, etc., a current power of attorney must be on file with the Kentucky Revenue Cabinet.					
	ederal ID Numl	·	,	Se	nd tax bi	lls and all cor	responde				
E. Type Owner		501.		Name Title							
		rship 🗆 Foreign		Address							
□ Partnershi	p □ Other (sp	ecify)		Telephone () Fax				x No. ()			
PART I	over each railro	ad in Kentucky (Part te schedule or make	ass of car and car ma I) must equal total mi e copies of this page.	leag	e in Kent	ucky (Part III)). If addition	onal space is needed,			
Nan	ne of Railroad Over V Traveled in Kentu					rk(s) Identified nterchanges					
		,						<u> </u>			
_											
_											
(The total mile	s on this line mus	t equal the total of Co	lumn D in Part III.)			TOTAL					
PART II—SE	E REVERSE SIL	DE									
PART III SUMMARY	stock, etc.). The must include lo	total miles traveled	r other (which includ everywhere by the tot miles. Complete Par s.	al fle	eet of rol	ling stock and	the total:	mileage in Kentucky			
A	B Total Number of Units (Cars) in in Total Fleet	C Total Miles Traveled	D Total Mileage		E	F Total Fl Valu		G			
Car Class	of Rolling Stock (Forwarded from Part II, Col. G)	Everywhere by Total Fleet of Rolling Stock	in Kentucky (Forwarded from Part I)		Kentucky Percent (D ÷ C)	(Forwarde Part II, C Total:	d from ol. K,	Kentucky Taxable Value (E x F)			
1. Refrigerator											
2. Tank											
3. Other											
TOTALS											
me and to the h	est of my knowle	dge and belief is a tru	n (including any accor ee, correct and complet	e reti	urn.			_			
Printed Name_			Print	ea Ti	ıue						
_	Signature			Title	e			Date			

PART II

Page 1 of _

DETAILED FLEET DESCRIPTION AND COST OF TOTAL ROLLING STOCK (OWNED AND/OR LEASED)

(If additional space is needed, attach a separate schedule or make copies of this page for each car class.)

Instructions and/or Explanation for Completing A-K and Totals Below

- A. Number the page and classify railcars as refrigerator, tank or other (which includes box, dump, flat, furniture, gondola, hopper, poultry, stock, etc.). For car classification marked other, please specify.
- B. If taxpayer is based in a foreign country, money *must* be expressed in US currency at the rate of exchange on December 31, 2002.
- C. Age is determined by calendar year of purchase whether equipment is new or used. New or used railcars purchased in the prior calendar year are age 1 and so forth.
- D. Car number(s) must include **all** railcars in the entire fleet of rolling stock (owned and/or leased).
- E. Association of American Railroads Mechanical Division alpha designation of type railcar according to physical characteristics.
- F. Association of American Railroads four-position alphanumeric code designating type car and general physical description.
- G. Number of Units is the actual number of railcars in the car number series reported in previous Column D.
- H. Unit Cost is the acquisition cost of each railcar in the total fleet of rolling stock. Improvements should be reported on a separate line at the year and age of the actual improvement.
- I. Multiply Column G by Column H to report the total cost of railcars and improvements on each age line.
- J. Factors for age 1 through 28+ are the year 2003 conversion factors for Class 5 tangible personal property with a 6 percent betterment's allowance.
- K. Multiply Column I by Column J for reporting the Fleet Value of railcars reported on each age line.

TOTALS: Separately total Columns G, I and K, and forward the separate totals of Column G* and Column K** as instructed below.

		(check one) □ Refi ust be expressed in	_	□ Tan cy.	k □ Ot	her (specify) _			
C Age by Yea of Purch Wheth New or U	ar iase er	D Car Number(s) in Total Fleet of Rolling Stock	E A.A.R. Mech. Desig.	F A.A.R. Car Type Code	G Number of Units (Cars in Number Series)	H Unit Cost and Improvements	I Total Cost (Col. G x Col. H)	J Factor	K Fleet Value (Col. I x Col. J)
2002	1					\$	\$.908	\$
2001	2							.846	
2000	3							.801	
1999	4							.743	
1998	5							.693	
1997	6							.622	
1996	7							.559	
1995	8							.513	
1994	9							.467	
1993	10							.421	
1992	11							.377	
1991	12							.340	
1990	13							.309	
1989	14							.289	
1988	15							.266	
1987	16							.239	
1986	17							.213	
1985	18							.192	
1984	19							.188	
1983	20							.188	
1982	21							.188	
1981	22							.188	
1980	23							.188	
1979	24							.188	
1978	25							.188	
1977	26							.188	
1976	27							.188	
1975 & Prior	28+							.188	
TOTAL	LS				*		s		**

^{*}Carry the total number of units from the above total line of Column G to the front, Part III, Column B.

^{**}Carry the total fleet value from the above total line of Column K to the front, Part III, Column F.